

Congress of the United States
House of Representatives
Washington, DC 20515

March 20, 2020

The Honorable Ron DeSantis
Governor of Florida
State Capitol
Tallahassee, FL 32399

Dear Governor DeSantis:

I write to request the State of Florida delay corporate income tax filing deadlines until August 3rd. This morning, the Internal Revenue Service delayed federal filing deadlines from April 15th to July 15th. A state delay of corporate filing to August 3rd, the first scheduled filing date after the new federal deadline, would align Florida with the federal delay and provide immediate relief to Floridians coping with the impact of COVID-19 (Coronavirus).

As you know, for businesses whose tax year aligns with the calendar year their Florida business tax returns are due by May 1st. For other companies, the date is set as the first day of the fifth month following the end of their taxable year. Currently, entities who file their tax returns late face a penalty of 10% for any unpaid tax for each 30 days, or a fraction thereof, not to exceed a total penalty of 50% of the unpaid tax owed. If no taxes are owed, taxpayers are charged a penalty of \$50 per month, or fraction of time unpaid, not to exceed \$300.

On March 1st, the first cases of the Coronavirus were confirmed in Florida, prompting you to declare a Public Health Emergency. Since then, over 500 Coronavirus cases have been confirmed within Florida and both the state and federal government have put our full efforts behind keeping the American people safe. Extending the state corporate tax filing deadline would help businesses who are currently experiencing significant declines in revenue cover their necessary operating expenses.

Thank you for your continued leadership in responding to this situation and for your consideration of extending these tax deadlines. Doing so would provide immediate relief for businesses and allow them to focus on meeting their expenses and keeping Floridians employed.

Respectfully,

A handwritten signature in black ink, appearing to be 'R-S' followed by a flourish.

Ross Spano
Member of Congress